

(8) DELIVER THE FINAL AUDIT REPORT TO THE PHARMACY OR PHARMACIST:

(I) WITHIN 6 MONTHS AFTER DELIVERY OF THE PRELIMINARY AUDIT REPORT IF THE PHARMACY OR PHARMACIST DOES NOT REQUEST AN INTERNAL APPEAL UNDER SUBSECTION (G) OF THIS SECTION; OR

(II) WITHIN 30 DAYS AFTER THE CONCLUSION OF THE INTERNAL APPEALS PROCESS UNDER SUBSECTION (G) OF THIS SECTION IF THE PHARMACY OR PHARMACIST REQUESTS AN INTERNAL APPEAL.

(E) A PHARMACY BENEFITS MANAGER MAY NOT USE THE ACCOUNTING PRACTICE OF EXTRAPOLATION TO CALCULATE OVERPAYMENTS OR UNDERPAYMENTS.

(F) THE RECOUPMENT OF A CLAIMS PAYMENT FROM A PHARMACY OR PHARMACIST BY A PHARMACY BENEFITS MANAGER SHALL BE BASED ON AN ACTUAL OVERPAYMENT OR DENIAL OF AN AUDITED CLAIM UNLESS THE PROJECTED OVERPAYMENT OR DENIAL IS PART OF A SETTLEMENT AGREED TO BY THE PHARMACY OR PHARMACIST.

(G) (1) A PHARMACY BENEFITS MANAGER SHALL ESTABLISH AN INTERNAL APPEALS PROCESS UNDER WHICH A PHARMACY OR PHARMACIST MAY APPEAL ANY DISPUTED CLAIM IN A PRELIMINARY AUDIT REPORT.

(2) UNDER THE INTERNAL APPEALS PROCESS, A PHARMACY BENEFITS MANAGER SHALL ALLOW A PHARMACY OR PHARMACIST TO REQUEST AN INTERNAL APPEAL WITHIN 30 WORKING DAYS AFTER RECEIPT OF THE PRELIMINARY AUDIT REPORT, WITH REASONABLE EXTENSIONS ALLOWED.

(3) THE PHARMACY BENEFITS MANAGER SHALL INCLUDE IN ITS PRELIMINARY AUDIT REPORT A WRITTEN EXPLANATION OF THE INTERNAL APPEALS PROCESS, INCLUDING THE NAME, ADDRESS, AND TELEPHONE NUMBER OF THE PERSON TO WHOM AN INTERNAL APPEAL SHOULD BE ADDRESSED.

(4) THE DECISION OF THE PHARMACY BENEFITS MANAGER ON AN APPEAL OF A DISPUTED CLAIM IN A PRELIMINARY AUDIT REPORT BY A PHARMACY OR PHARMACIST SHALL BE REFLECTED IN THE FINAL AUDIT REPORT.

(5) THE PHARMACY BENEFITS MANAGER SHALL DELIVER THE FINAL AUDIT REPORT TO THE PHARMACY OR PHARMACIST WITHIN 30 CALENDAR DAYS AFTER CONCLUSION OF THE INTERNAL APPEALS PROCESS.